

## **DIVISION OF CEMETERIES**

STATE OF NEW YORK  
**DEPARTMENT OF STATE**

STATE OFFICE BUILDING  
44 HAWLEY STREET  
BINGHAMTON, NY 13901  
TELEPHONE: (607) 721-8756  
FAX: (607) 721-8753  
WWW.DOS.NY.GOV

KATHY HOCHUL  
GOVERNOR

CEMETERY BOARD

ROBERT J. RODRIGUEZ  
SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

JAMES V. McDONALD, M.D., M.P.H.  
COMMISSIONER OF HEALTH

**TO:** New York State Cemetery Board

**FROM:** Michael Seelman, Investigator II

**SUBJECT:** Waterville Cemetery Association, #33-068

**RE:** Application for Approval to Purchase Land and Cemetery Renovation

**DATE:** December 27, 2023

### **Exhibits**

- A) Report from Assistant Director Young
- B) Application letter from Waterville Cemetery Association
- C) MJ's Contracting Estimate
- D) Appraisal from Allen Appraisal Service for \$20,000
- E) Map of parcel

### **Introduction and Recommendation**

I received an application (Exhibit B) from the Waterville Cemetery Association of the Village of Waterville, Oneida County, for approval to purchase a 14,300 square foot parcel of land abutting the cemetery to the west. Upon purchase, the dilapidated house will be demolished, and the land will be readied for interments. The sale price is \$20,000, the appraisal cost \$500, and the demolition cost will be \$41,200, all will be paid from the general fund of the cemetery.

I recommend approval of this transaction.

### **The Cemetery**

The Waterville Cemetery is a 7-acre rural cemetery, set in the village of Waterville, Oneida County. It is surrounded by residences, with the exception of the main entrance on Burrell Avenue and a secondary entrance at the rear of the cemetery on Babbott Avenue. The cemetery states that they have two acres remaining for grave sales but that some of that acreage is unusable due to steep terrain and marshy conditions.

The cemetery averaged 3.7 grave sales per year between 2019 and 2022. The majority of the cemetery's income comes from cremation. The cemetery has a historic stone crematory building that houses a cremation retort, as well as a second modern building that contains two more retorts. They completed 1407 cremations in 2022 and are on track to complete 2500 cremations in 2023. This sudden drastic increase in cremations is the result of the closing of nearby Chenango Valley Cremations in early 2023. While the number of cremations is likely to decrease if Chenango Valley Cremation reopens, the rate of cremation will likely continue its increase.



**Department  
of State**

## **The Parcel**

The parcel to be purchased is an approximately one-third acre residential village lot located at 112 Burrell Avenue. It contains a dilapidated house which is in full view of the cemetery entrance and some mature trees. The property abuts the cemetery to the south and east, with the newer crematory building located directly behind the parcel. The cemetery wishes to purchase this property, raze the house, and fill in the area to be used as a green space in the near term and for cremation burials in the future. The cemetery has requested approval of a Cemetery Alteration to demolish the building and provided an estimate for the work (Exhibit C). The cemetery association has obtained an appraisal for the parcel, (Exhibit D) which is attached. Allen Appraisal Service of Whitesboro, New York values the parcel at \$20,000 on October 30, 2023. The presence of this building next to the cemetery entrance detracts from the cemetery and its removal will be an improvement.

## **Cemetery Alteration**

Compliance with NYCRR 201.16

*Whether the alteration will result in or avoid the destruction, damage to, modification or interference with existing graves, markers, crypts, mausoleums, roadways and pathways.*

The demolition will not interfere with existing graves, markers, crypts, roadways or pathways.

*The location, design and duration of the major alteration.*

The location of the demolition will be 112 Burrell St., it will take approximately 30 days and will be permanent.

*The financial impact on the applicant.*

The cost of the cemetery alteration is estimated to be \$39,200. For further information please reference Assistant Director Young's memorandum.

*Whether the alteration will interfere with the lots or the interest of lot owners.*

It will not interfere with the lots or interest of lot owners.

*Whether the alteration will be appropriate for cemetery purposes.*

The alteration is entirely appropriate for cemetery purposes.

*Whether the alteration will have an impact on the surrounding community.*

The demolition of this distressed building is not expected to have a negative impact on the community.

*Whether the alteration will have the potential to adversely affect the public health and safety, the environment or natural resources.*

The project will not adversely affect the public health and safety.

*The degree to which measures will be taken to minimize or eliminate these impacts.*

N/A

## **Required Permits**

Village of Waterville demolition permit will be sought after approval.

**Recommendation**

Waterville Cemetery has demonstrated that this transaction will be beneficial to the cemetery as it will control the land directly next to the cemetery entrance and a distressed building will be removed. I recommend that this application be approved.

# EXHIBIT A



# **DIVISION OF CEMETERIES**

STATE OF NEW YORK  
**DEPARTMENT OF STATE**  
ONE COMMERCE PLAZA  
99 WASHINGTON AVENUE  
ALBANY, NY 12231-0001  
TELEPHONE: (518) 474-6226  
FAX: (518) 473-0876  
WWW.DOS.NY.GOV

KATHY HOCHUL  
GOVERNOR

## **CEMETERY BOARD**

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JAMES V. McDONALD, M.D., M.P.H.  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: ALICIA YOUNG, ASSISTANT DIRECTOR

CC: LEWIS POLISHOOK, DIRECTOR, DIVISION OF CEMETERIES

SUBJECT: WATERVILLE CEMETERY ASSOCIATION, NO. 33-068

RE: THE PURCHASE OF REAL PROPERTY AND DEMOLITION OF HOUSE

DATE: DECEMBER 27, 2023

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### **Exhibits:**

1. 33-068 - Waterville CA – AY Corrections
2. Schedule B

### **Purpose:**

Waterville Cemetery Association Inc. (the cemetery), located in the Town of Sangerfield, Oneida County, submitted an application seeking approval to purchase a house at 112 Berrill Ave., Waterville, NY from a private seller for a base price of \$20,000. The house sits on a 130' X 110" lot adjacent to the entrance of the cemetery. The cemetery obtained one appraisal for \$20,000. The cemetery considers the house an eyesore and would like to convert the property to greenspace with the potential to create additional burial space in the future. The purchase will be funded by its General Fund.

### **Background:**

The cemetery sits on seven acres with two acres of remaining, some of which is not suitable for burials. The cemetery also has a crematory which provides the bulk of operating income for the cemetery.

### **Annual Operations:**

The Division reviewed the cemetery's 12/31/19-12/31/22 annual reports and the four-year comparison of income and expenses and fund balances (Schedule A) submitted with the application. There were some small addition errors on the forms and a fund transfer mischaracterized as an expense. The corrected numbers can be found in exhibit 1.

The cemetery did not submit a schedule B as they are not intending to use the land for burials in the near future. However, I prepared a schedule B using the average lot sales for four years and the current grave price. Based upon this calculation it would take many years to sell out and would not be a money maker at today's sales pace and lot price, but this project is being undertaken for aesthetic reasons, not financial.

For the four-year period reviewed, the cemetery's operating income increased by 62% while expenses only increased by 39%. Thanks to crematory operations, the cemetery consistently operates at a surplus.

**Average Operating Income and Expenses, 2019-2022\*:**

Income/Receipts	\$446,222.23
Expenses/Disbursements	<u>(\$351,782.33)</u>
Surplus/(Loss)	\$ 94,439.90

*\*per annual reports, Schedule A and corrected numbers as prepared by AY on Exhibit 1*

**Division Audits:**

The Division conducted a field examination at this cemetery in 2019 and found no issues with the finances of the cemetery. The cemetery is in compliance with Division filing requirements.

**Assets as of 12/31/2022:**

*per Schedule A*

General Fund	\$640,363.78
Permanent Maintenance Fund	<u>\$34,064.93</u>
Total	\$674,428.71

**Financial Details:**

The cemetery will fund this project using General Funds. The cemetery provided a copy of the appraisal valuing the land and structure at \$20,000. A deposit of \$1,000 is due at contract signing, the balance due at closing.

The property includes a condemned two-family home. The cemetery intends to demolish and haul away the structure.

**Projected Costs:**

\$20,000	Cost of the property with house
\$41,200	Demolition of the house and removal of the debris
<u>\$ 500</u>	Appraisal
\$61,700	Project Total

**Related Party:**

The cemetery indicated there are no related party transactions in this project.

**Recommendation/Conclusion:**

The cemetery seeks to remove an eyesore and potential hazard to the cemetery, crematory and lot owners. The project cost represents 10% of the general fund balance as of 12/31/22. There will be no significant financial impact on the cemetery or crematory's operations undertaking this project. Therefore, I recommend approval.

EXHIBIT 1

EXHIBIT 1

### 33068 - Waterville CA - AY Corrections

<u>Income</u>	2019	2020	2021	2022		
Grave Sales	\$2,000.00	\$3,500.00	\$1,000.00	\$1,000.00		
Intermen fees	\$1,850.00	\$3,750.00	\$2,300.00	\$2,600.00		
Dividends and interest	\$1,534.25	\$1,499.50	\$949.76	\$1,030.25		
Donations	\$200.00	\$0.00	\$0.00	\$0.00		
Cremations	\$300,750.00	\$418,550.00	\$523,700.00	\$473,550.00		
Other		\$1,710.36	\$24,707.30	\$18,707.49	4 year increase	Average
Total	\$306,334.25	\$429,009.86	\$552,657.06	\$496,887.74	62.20%	\$446,222.23

#### Expenses

EE Wages	\$98,765.52	\$91,087.62	\$122,475.36	\$140,952.45		
Independent contractor	\$0.00	\$1,440.00	\$375.00	\$400.00		
Officer Salaries	\$4,484.64	\$4,559.64	\$4,989.00	\$5,677.20		
Supplies and repairs	\$31,179.63	\$56,933.22	\$60,014.05	\$48,762.14		
Equipment	\$30,407.95	\$86,205.75	\$417.18	\$4,019.63		
Insurance	\$6,379.60	\$5,284.25	\$5,783.02	\$5,994.68		
Workers Comp	\$5,704.20	\$7,041.27	\$5,315.79	\$1,541.05		
CC insurance	\$0.00	\$41.00	\$389.00	\$0.00		
V&A Fees	\$6,865.00	\$6,807.00	\$9,506.00	\$12,258.00		
Other	\$97,459.03	\$104,768.68	\$162,069.27	\$170,776.51		
Total	\$281,245.57	\$364,168.43	\$371,333.67	\$390,381.66	38.80%	\$351,782.33
Operating Surplus (Loss)	\$25,088.68	\$64,841.43	\$181,323.39	\$106,506.08	324.52%	\$94,439.90

		project cost	% of GF
General Fund	\$640,363.78	\$61,700.00	10%
PM	\$34,064.93		
	<u>\$674,428.71</u>		

EXHIBIT 2

EXHIBIT 2



# Division of Cemeteries

Department of State  
**DIVISION OF CEMETERIES**  
One Commerce Plaza  
99 Washington Avenue  
Albany, NY 12231-0001  
Telephone: (518) 474-6226  
www.dos.ny.gov

## SCHEDULE B – MAUSOLEUM/COLUMBARIUM/ LAWN CRYPT/NEW SECTION RETURN ON INVESTMENT

Cemetery Name		New York State Cemetery Five Digit ID Number	
<b>TYPE OF APPLICATION</b> <input type="checkbox"/> MAUSOLEUM <input type="checkbox"/> COLUMBARIUM <input type="checkbox"/> LAWN CRYPT Check all that apply <input type="checkbox"/> FULL BODY BURIAL SPACES <input type="checkbox"/> CREMAINS BURIAL SPACES			
<b>ANNUAL GROSS REVENUE</b>			
	Number of Spaces Per Year*	Average Price per Space	Annual Gross Revenue
Crypts			
Niches			
Lawn Crypts			
Full Body Burial Spaces			
Cremains Burial Spaces			
<b>Totals</b>			
*Provide a reasonable estimate of annual sales			
<b>TOTAL GROSS REVENUE ON ALL INVENTORY SOLD</b>			
	Total Number of Spaces	Average Price per Space	Gross Revenue**
Crypts			
Niches			
Lawn Crypts			
Full Body Burial Spaces			
Cremains Burial Spaces			
<b>Totals</b>			
**For purposes of this calculation, we assume the final 10 percent of spaces will not sell. Consequently, Gross Revenue represents sales of 90 percent of spaces multiplied by average cost.			
<b>ESTIMATED YEARS UNTIL PROJECT SELLS OUT</b>			
	Number of Years	Number of Years	
Crypts		Full Body Burial Spaces	
Niches		Cremains Burial Spaces	
Lawn Crypts			
<b>EXPENSES</b>			
Development and construction costs (include contractors, professional fees, setup and delivery, permitting, etc.)			
Permanent Maintenance Allocation (minimum of 10 percent of Gross Revenue)***			
Total Selling Expenses			
Loan Interest Expenses			
Other (specify)			
Total Expenses			
<b>NET REVENUE</b>			
***Most cemeteries allocate 10 percent of gross revenue from lot sales to Preventive Maintenance. Some cemeteries allocate a higher percentage; those that do must use that higher percentage.			



# Division of Cemeteries

33-068

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## SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

For any income or expense category where there is a significant increase or decrease in income or expenses, please provide a brief explanation. Not all cemeteries will have income and expenses in all of these categories

Cemetery Name	New York State Cemetery Five Digit ID Number			
Waterville Cemetery Assoc.	33-068			
YEAR ENDING (enter last date of year reporting for each column, i.e. 12/31/20)	2019	2020	2021	2022
<b>SIZE AND INVENTORY</b>				
Acres-Total	7	7	7	7
Acres-Developed	5 0.01	5 0.01	5 0.01	5 0.01
Acres-Developed and Available	2	2	2	2
<b>BURIALS AND LOT SALES</b>				
Burials	9	11	8	11
Number of lots (graves, crypts, niches) sold	4	7	2	2
<b>INCOME (RECEIPTS)</b>				
Lots and grave sales	2000.00	3500.00	1000.00	1000.00
Interment fees	1850.00	3750.00	2300.00	2600.00
Foundations	0	0	0	0
Dividends and interest	1534.25	1499.50	949.76	1030.25
Donations	200.00	0	0	0
Other-specify; Cremations attach additional sheet(s) as needed	300750.00	418555.00	523700.00	473550.00
Other-specify; refining settlements attach additional sheet(s) as needed	0	0	24707.30	18707.49
Other-specify; postage & insurance claim attach additional sheet(s) as needed	0	1710.36	0	0
<b>TOTAL RECEIPTS</b>	306134.25	429009.76	552657.06	496887.74



# SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name <b>Waterville Cemetery Assn.</b>		New York State Cemetery Five Digit ID Number <b>33-068</b>			
YEAR ENDING		2019	2020	2021	2022
<b>EXPENSES (DISBURSEMENTS)</b>					
Employee Wages <b>NET</b>	98765.52	91087.62	122475.36	140952.45	
Independent Contractor Grave Openings	0	1440.00	375.00	400.00	
Independent Contractor Maintenance and Mowing	0	0	0	0	
Salaries of Officers <b>NET</b>	4484.64	4559.64	4989.00	5677.20	
Supplies and Repairs	31179.63	56933.22	60014.05	48762.14	
Equipment	30407.95	86205.75	417.18	4019.63	
Insurance – General Liability	6379.60	5284.25	5783.02	5994.68	
Workers Compensation	5704.20	7041.27	5315.79	1541.05	
Commercial Crime/Employee Dishonesty	0	41.00	389.00	0	
Vandalism and Assessment Fee	6865.00	6907.00	9506.00	12258.00	
Other – specify;					
attach additional sheet as needed					
Other – specify;					
attach additional sheet as needed					
Other – specify;	142459.03	104768.68	162069.27	170776.51	
attach additional sheet as needed					
<b>TOTAL DISBURSEMENTS</b>	326245.57	364268.43	371333.67	390381.66	
<b>OPERATING SURPLUS (LOSS)</b>	(15487.20)	67845.97	534808.24	440229.32	
<b>INTER-FUND TRANSFERS</b>					
<b>Transfers</b>					
<b>To Operating Account</b>					
From permanent maintenance fund (retained income from previous years)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
From other funds (i.e., perpetual care, special, bequests, pre-need, etc.) <b>Savings</b>	20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	
<b>TOTAL TRANSFERS FROM OTHER FUNDS TO OPERATING ACCOUNT</b>	20,000.00	\$ 0.00	\$ 0.00	\$ 0.00	
<b>Transfers</b>					
<b>From Operating Account</b>					
To permanent maintenance fund	520.00	715.00	1085.00	480.00	
To other funds (i.e., perpetual care, special, bequests, pre-need, etc.)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
<b>TOTAL TRANSFERS FROM OTHER FUNDS FROM OPERATING ACCOUNT</b>	520.00	715.00	1085.00	480.00	



# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## TWO - OPERATING STATEMENT

CEMETERY NUMBER AND NAME

DATE - Reporting Year End

330.68 Waterville Cemetery Assn.

12/31/2019

## Other Receipts - Detail Schedule

## Other Disbursements - Detail Schedule

Cremations \$ 300750.00  
 Postage \$  
 Reimbursement \$ 706.95  
 Damage \$  
 Reimbursements \$ 550.00  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$

Utilities \$ 31218.11  
 Health Ins \$ 20342.07  
 Postage \$ 842.03  
 CPA 990 \$ 400.00  
 Payroll taxes \$ 37664.54  
 EPA fee \$ 320.00  
 Statutory NYS \$  
 disability INS \$ 793.10  
 NYS Assn of \$  
 Cemeteries \$ 12.00  
 Transfers to \$  
 Business Money market 45000.00  
 Retirement \$ 5817.13  
 \$

Other Receipts (must equal total

on line f on previous page.)

\$ 302006.95

Other Disbursements (must equal

total on line r on previous page.)

\$ 142459.03

## PART THREE - STATEMENT OF OPERATING FUNDS & TRUST FUNDS

### GENERAL FUND (GF) - SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Access FCU	7392	Checking	\$	3992.80
2. Access FCU	7392	membership	\$	5.66
3. Access FCU	7392	Money Market	\$	268648.43
4.			\$	
5.			\$	
Total of General Fund Assets at Reporting Year End			\$ 0.00	\$ 272646.89

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

33.068

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

## PART TWO - OPERATING STATEMENT

CEMETERY NUMBER AND NAME

Jatairville Cemetery Assn. 33 068

DATE - Reporting Year End

12/31/2020

Other Receipts - Detail Schedule

Other Disbursements - Detail Schedule

Cremations \$ 418550.00  
 Postage \$  
 reimbursement 160.26  
 Insurance \$  
 claim \$ 1550.00  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$  
 \$

Utilities \$ 38022.00  
 Health ins \$ 20605.16  
 Postage \$ 611.34  
 CPA 990 \$ 405.00  
 Payroll taxes \$ 39710.06  
 Statutory \$  
 NYS disability \$ 838.12  
 NYS Assn \$  
 of Cemeteries \$ 12.00  
 Refining fees \$ 3245.00  
 EPA fee \$ 320.00  
 \$  
 \$  
 \$

Other Receipts (must equal total

on line f on previous page.)

\$ 420260.26

Other Disbursements (must equal

total on line r on previous page.)

\$ 104768.68

## PART THREE - STATEMENT OF OPERATING FUNDS & TRUST FUNDS

### GENERAL FUND (GF) - SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Access FCU	7392	Money market	\$	287353.88
2. Access FCU	7392	prime share	\$	5.66
3.			\$	
4.			\$	
5.			\$	
Total of General Fund Assets at Reporting Year End			\$ 0.00	\$ 0.00

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

# ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

33-068

## PART TWO - OPERATING STATEMENT

CEMETERY NUMBER AND NAME

33-068 Waterville Cemetery Assn

DATE - Reporting Year End

12/31/2021

Other Receipts - Detail Schedule

Other Disbursements - Detail Schedule

12/31/2021

Cremations \$ 523700.00  
 refining Settlements \$ 24707.30  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

Utilities \$ 53758.09  
 health ins. \$ 20681.14  
 Postage \$ 227.01  
 payroll taxes \$ 71351.32  
 CPA 990 \$ 450.00  
 Statutory NYS \$ \_\_\_\_\_  
 D/B PFL 2021 \$ 1074.27  
 Statutory NYS \$ \_\_\_\_\_  
 D/B PFL 2022 \$ 915.64  
 E P A fee \$ 480.00  
 Student loan for \$ \_\_\_\_\_  
 employee / Corset \$ 5250.00  
 refining recovery awards \$ 4941.20  
 Christmas bonus \$ 2940.00

Other Receipts (must equal total

on line f on previous page.)

\$ 548407.30

Other Disbursements (must equal

total on line r on previous page.)

\$ 162069.27

## PART THREE - STATEMENT OF OPERATING FUNDS & TRUST FUNDS

### GENERAL FUND (GF) - SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Report Year End- at Cost
1. Access	7392	checking	\$ _____	61656.5
2. Access	7392	money market	\$ _____	272066.1
3. Access	7392	construction checking	\$ _____	0
4. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____
Total of General Fund Assets at Reporting Year End			\$ 0.00	\$ 333723.2

\*Type = CD, Mutual Fund, Savings Account, Stocks, etc.





# SCHEDULE A – INCOME AND EXPENSES AND FUND BALANCES

Cemetery Name <div style="font-size: 1.2em; font-family: cursive;">Waterville Cemetery Assn.</div>	New York State Cemetery Five Digit ID Number <div style="font-size: 1.2em; font-family: cursive;">33-068</div>
YEAR ENDING <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; padding: 2px;">2019</div> <div style="border: 1px solid black; padding: 2px;">2020</div> <div style="border: 1px solid black; padding: 2px;">2021</div> <div style="border: 1px solid black; padding: 2px;">2022</div> </div>	

## FINANCIAL ASSETS (FUND BALANCES)

	2019	2020	2021	2022
General Fund	272641.23	353484.85	333723.24	239749.32
Permanent Maintenance Fund	31362.43	32222.30	33440.46	34064.93
Perpetual Care	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Special Trust <i>Credit Union membership @ ID</i>	5.66	5.66	5.66	5.66
Other <i>NBT Money Market</i>	\$ 0.00	\$ 0.00	200304.17	400608.80
<b>TOTAL FINANCIAL ASSETS</b>	<b>304009.32</b>	<b>385712.81</b>	<b>567473.53</b>	<b>674428.71</b>

## PER ACRE ANALYSIS\*

Total Income Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Expense Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Income (Loss) Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Funds Per Developed Acre	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

## Permanent Maintenance Loan

Approved Date	
Original Loan Amount	
Current Balance	

## NOTES:

33-068

COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

**2022**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**A** For the 2022 calendar year, or tax year beginning

and ending

**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization

WATERVILLE CEMETERY ASSOCIATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
PO BOX 305City or town, state or province, country, and ZIP or foreign postal code  
WATERVILLE, NY 13480**E** Name and address of principal officer: ROBERT TREEN**D** Employer identification number

15-0486250

**E** Telephone number**G** Gross receipts \$ 497,407.**H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**H(c)** Group exemption number**I** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(13) (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: N/A**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1857 **M** State of legal domicile: NY**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: CEMETERY		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	6	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	5	
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	
	6	Total number of volunteers (estimate if necessary)	5	
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11	0.	
Expenses	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	0.	0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	527,000.	474,550.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,387.	1,550.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	36,116.	21,307.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	564,503.	497,407.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	207,225.	223,056.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	159,166.	167,326.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	366,391.	390,382.
	19	Revenue less expenses. Subtract line 18 from line 12	198,112.	107,025.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	567,474.	674,499.
	22	Net assets or fund balances. Subtract line 21 from line 20	0.	0.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	JOANNE TREEN, SEC/TRES			
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	LYNNE STEWART		LYNNE STEWART	05/09/23
	Firm's name	FITZGERALD, DEPIETRO & WOJNAS, CPAS P.C.	Check if self-employed <input type="checkbox"/>	PTIN P02011641
	Firm's address	291 GENESEE STREET UTICA, NY 13501	Firm's EIN	16-1163912

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

**Part III** Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒

- 1 Briefly describe the organization's mission:

CEMETERY

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
 TO PROVIDE A FINAL RESTING PLACE FOR THE RESIDENTS OF THE GREATER  
 WATERVILLE COMMUNITY AS WELL AS A CREMATORY WHICH SERVES THE FUNERAL  
 DIRECTORS OF CENTRAL NEW YORK.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

- 4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$ ) (Revenue \$ )

- 4e Total program service expenses



**Part IV** Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>		X
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X



**Part IV Checklist of Required Schedules** (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?		

Note: All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	5
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822?	7c	X
d If "Yes," indicate the number of Forms 8822 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.		

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ X

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	6													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		5												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?													X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?													X	
b Each committee with authority to act on behalf of the governing body?													X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O														X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?														X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?														
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?													X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.														
12a Did the organization have a written conflict of interest policy? If "No," go to line 13														X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?														
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done														
13 Did the organization have a written whistleblower policy?														X
14 Did the organization have a written document retention and destruction policy?														X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official														X
b Other officers or key employees of the organization														X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?														

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOANNE TREEN - 215-214-1111







**Part VIII** Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue exclus from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f	1g \$			
	h Total. Add lines 1a-1f				
Program Service Revenue	2 a CREMATIONS & BURIALS	Business Code 812220	473,550.	473,550.	
	b LOT SALES	812220	1,000.	1,000.	
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		474,550.		
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,550.	1,550.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross rents		(i) Real (ii) Personal			
b Less: rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7 a Gross amount from sales of assets other than inventory		(i) Securities (ii) Other			
b Less: cost or other basis and sales expenses					
c Gain or (loss)					
d Net gain or (loss)					
8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
b Less: direct expenses					
c Net income or (loss) from fundraising events					
9 a Gross income from gaming activities. See Part IV, line 19					
b Less: direct expenses					
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold					
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a OTHER REVENUE	Business Code 812220	21,307.	21,307.	
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d		21,307.		
12 Total revenue. See instructions		497,407.	497,407.	0.	0.



**Part IX** Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	205,093.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	5,250.			
10 Payroll taxes	12,713.			
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	495.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	4,184.			
14 Information technology				
15 Royalties				
16 Occupancy	61,806.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	31,050.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>REPAIRS &amp; MAINTENANCE</b>	48,762.			
b <b>FEES</b>	12,738.			
c <b>SUPPLIES</b>	4,020.			
d <b>REFINING RECOVERY AWARD</b>	2,881.			
e All other expenses	1,390.			
25 Total functional expenses. Add lines 1 through 24e	390,382.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing .....	61,657.	1	40,652.
	2 Savings and temporary cash investments .....	505,817.	2	633,847.
	3 Pledges and grants receivable, net .....		3	
	4 Accounts receivable, net .....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a		
	b Less: accumulated depreciation .....	10b	10c	
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	567,474.	16	674,499.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses .....		17	
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25 .....	0.	26	0.
	<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions .....			27	
28 Net assets with donor restrictions .....			28	
Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds .....		0.	29	0.
30 Paid-in or capital surplus, or land, building, or equipment fund .....		0.	30	0.
31 Retained earnings, endowment, accumulated income, or other funds .....		567,474.	31	674,499.
32 <b>Total net assets or fund balances</b> .....		567,474.	32	674,499.
33 <b>Total liabilities and net assets/fund balances</b> .....	567,474.	33	674,499.	

Form 990 (2022)



**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	497,407.
2	Total expenses (must equal Part IX, column (A), line 25)	2	390,382.
3	Revenue less expenses. Subtract line 2 from line 1	3	107,025.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	567,474.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	674,499.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

WATERVILLE CEMETERY ASSOCIATION

Employer identification numb.  
15-0486250

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

TO PROVIDE A FINAL RESTING PLACE FOR THE RESIDENTS OF THE GREATER  
WATERVILLE COMMUNITY AS WELL AS A CREMATORY WHICH SERVES THE FUNERAL  
DIRECTORS OF CENTRAL NEW YORK.

FORM 990, PART VI, SECTION A, LINE 2:

PRESIDENT AND SEC/TREASURER ARE HUSBAND AND WIFE

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 REVIEWED BY OFFICERS/TRUSTEES PRIOR TO FILING

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS ARE KEPT ON FILE AND AVAILABLE ON REQUEST

# EXHIBIT B

New York State Department of State, Division of Cemeteries

One Commerce Plaza, 99 Washington Ave.

Albany, NY 12231-0001

Waterville Cemetery Association (33-068)


P. O. Box 305

Waterville, NY 13480

At their annual board meeting, The Waterville Cemetery Association voted to seek State Cemetery Board approval to purchase and demolish the condemned house adjacent to our 110 Berrill Ave. entrance. Minutes of the meeting, 2 versions of the Oneida County tax map #12 marked in red, and pictures of the structure are included.

A sales agreement which involves no board members or employees is next. The property is an eyesore which we would like to raze and replace with greenspace which would ultimately offer more burial plots, especially for unmarked cremains interments. The current fence will be moved to the new boundry. A portion of our current property is too steep or marshy to be used for burials. An estimate for permits, tear down, disposal, backfill and seeding is attached. We have also included Schedule A as well as our 990 for 2022.

Respectfully submitted,



Joanne Treen, Secretery-Treasurer for the Waterville Cemetery Association (33-068)

1. The cemetery name, number, date of the application, and contact person;
2. A description of the transaction, including:
  - a. A description of the land to be purchased, include any structures
  - b. The purchase price;
  - c. Expenses the cemetery will have to pay in connection with the transaction;
  - d. The land's current use and status (cleared, forested, etc.);
  - e. How much other land, broken down by developed – sold, developed – unsold, and undeveloped, the cemetery has available for sale;
  - f. Why the purchase is in the cemetery's best interests, including why it needs more land and why this particular parcel;
  - g. Whether the transaction involves any related parties;
  - h. The current zoning of the property and whether that current zoning allows for cemetery use; if it does not, and the cemetery intends to use the parcel for burials, a description of the process for changing its zoning and the estimated cost of seeking approval for that change;
  - i. Any contingencies (other than Cemetery Board approval);
  - j. A calculation of anticipated revenue from the land to be purchased, and a statement of the basis for that calculation (past sales, discussions with local funeral directors, etc.); please use the Department's form called Mausoleum/ Columbarium/ Lawn Crypt/ New Section Return on Investment and treat the newly-acquired land as a new section;  
<https://dos.ny.gov/system/files/documents/2021/10/schedule-b-2133-f.pdf>; and
  - k. The identity of the seller.
3. Minutes or resolution of board or lot owners approving the purchase and addressing any related party transactions.
4. Draft purchase agreement.
5. A map of the cemetery that also shows the land to be purchased.
6. For cemeteries that file Form 990 or Form 990-EZ with the Internal Revenue Service, a complete copy of the most recent filing with the IRS.
7. Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual report; use the form found at <https://dos.ny.gov/cemetery-operators#forms>
8. If the purchase involves a "related party," Schedule C: Related Party Transactions, found at <https://w/dos.ny.gov/cemetery-operators#forms>. A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: [https://www.charitiesnys.com/pdfs/Charities\\_Conflict\\_of\\_Interest.pdf](https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf)
9. Two appraisals; if the land to be sold is vacant, the appraisals should be prepared using the sales comparison approach and treat the parcel as vacant land. If the purchase price is \$50,000 or less, the cemetery must provide only one appraisal.
10. If the property will produce income from the cemetery other than via sales of graves, niches, etc., describe the nature of the income and provide an estimate of annual income.

11. The source of funding and/or financing along with a written agreement and payment terms for any loans (if the source is a loan from the cemetery's permanent maintenance fund, you must submit a separate application concerning that proposed loan, <https://dos.ny.gov/system/files/documents/2021/10/2126-f-pm-loan.pdf>), including lender, interest rate, and payment terms.
12. An estimate on the increase in operating costs to develop the land if applicable and provide annual care and maintenance.



1. Waterville Cemetery Association, #33-068 10/5/2023
2. a. Village lot with a 2 story home
  - b. \$20,000.00
  - c. \$500.00 for a certified property appraisal plus any necessary attorney fees. We have a quote for \$40,000.00 to demolish, grade and seed the area.
  - d. empty home which is beyond repair
  - e. 7 acres developed with approximately 1000 empty lots, 4 acres not suitable for burials.
  - f. The property is adjacent to the main entrance. It is an eyesore which detracts from the cemetery as a place of respect. It will be available for expansion.
  - g. The transaction involves only the seller and the cemetery.
  - h. currently zoned residential
  - i. none required
  - j. If future cemetery boards so choose, the property would hold 250 lots at the current sale price of \$500.00 each, or \$125,000.00. The current plan is for use as a greenspace for the possible interment of unmarked cremains.
  - k. Kevin Bowen
3. Enclosed
4. Enclosed
5. Enclosed
6. Enclosed
7. Enclosed
8. no related party
9. Enclosed
10. no other form of income anticipated
11. no financing required; to be paid out of business income
12. The land will be cleared, filled and seeded by the demolition company as described in the enclosed demolition proposal.



Waterville Cemetery Association Board Meeting

August 22, 2023 Called to order by Vice President, Janet Gibbons at 6:30 pm

Members present- Sheila Batson, Kevin Bancroft, Jennifer Treen and Joanne Treen.

Bank balances as of 8/15/2023

Access Credit Union	\$343,946.35
---------------------	--------------

NBT	475,692.00
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Clinton Kane of Kane Financial Services explained what an investment policy is and how our funds could be invested in an SEC registered investment vehicle. Consensus is to meet again after we each study the investment policy example Clint offered as well as others of non profit groups.

By unanimous consent, it was decided to apply to the State Board of Cemeteries to purchase and demolish the condemned house at 112 Berrill Ave.

Our neighbors at 133 Babbott Ave. and 139 Babbott Ave. have been cutting trees and planting on Cemetery property. Should we sell the land to them or put a fence inside the property lines recently marked by the village? By unanimous consent it was agreed to send letters to the property owners of our intention to erect a fence inside the property lines.

The Chapel roof has been replaced with copper flashing and Vermont slate.

We are looking for a qualified person to rebuild the Osborne Crypt.

It was agreed to seek bids for a standby generator so that cremations in process could be finished in the event of a power outage.

Motion to adjourn, Jenn Treen. 2nd, Kevin Bancroft

Adjourned at 7:45 pm

Respectfully submitted,

*Joanne Treen, Sec. Treas.*

**THIS AGREEMENT,**

Made this 9 day of MAY in the year Two Thousand Twenty-Three

**BETWEEN**

**KEVIN BOWEN**, of 154 Babbott Avenue, Waterville, New York 13480,

*Seller,*

and

**WATERVILLE CEMETERY ASSOCIATION, INC.**, of PO Box 305, Waterville, New York 13480,

*Buyer,*

agree as follows: The Seller agrees to sell, and the Buyer agrees to buy:

**ALL THAT TRACT OR PARCEL OF LAND** situate in the Village of **Waterville**, Town of **Sangerfield**, County of **Oneida**, State of **New York**, commonly known as **112 Berrill Avenue, Waterville, New York 13480**, consisting of a two family residence situate on a lot assessed at **130' x 110'** and designated on the tax maps of said Town as Tax Parcel **392.006-2-12**

for the sum of **TWENTY THOUSAND (\$20,000.00) DOLLARS** to be paid as follows:

**ONE THOUSAND (\$1,000.00) DOLLARS** on the signing of this agreement, to be deposited with the attorneys for the Seller, if any, and if not by the attorney for the Buyer, to be held in escrow pending closing, and the balance of **NINETEEN THOUSAND (\$19,000.00) DOLLARS** by cash or certified funds at closing.

**APPROVAL CONTINGENCY:** This contract is subject to approval by the New York State Division of Cemeteries. In the event that such approval cannot be obtained, despite good faith application therefore, this contract shall be deemed null and void and the deposit shall be returned to the Buyer.

**PRORATIONS:** The Buyer also agrees to pay all taxes and assessments which shall be taxed or assessed upon said premises from the date of closing. Current taxes shall be prorated as of the date of closing. Closing shall take place **on or about May 15, 2023**.

**SURVEY:** In the event that the Buyer requests an updated survey of the property, said survey shall be at the Buyer's sole cost and expense.

**DEEDS, SEARCHES, ETC.:** At least one (1) week before closing the Seller will deliver to the Buyer, or its attorney, the following items:

- ❖ A currently dated title company abstract of title going back no less than forty (40) years showing good and marketable title to the property, free from all liens and encumbrances except restrictive covenants and easements of record.
- ❖ A ten (10) year county tax search, a twenty (20) year bankruptcy search, ten (10) year municipa. tax, water and sewer searches as applicable

- ❖ A proposed warranty deed, gains tax affidavit, equalization and assessment form, smoke alarm affidavit and assignment of leases.
- ❖ A copy of any existing survey of the premises

At closing the Seller will deliver to the Buyer or its attorney an executed warranty deed with lien covenant for the described premises in proper form for recording with required documentary stamps affixed, together with an executed gains tax affidavit, equalization and assessment form, assignment of leases and whatever other documentation may be reasonably required to carry out the terms of this contract, or which may be reasonably required by the Buyer's mortgage lender, if any.

**TITLE TRANSFER SUBJECT TO:** The property to be conveyed is subject to:

- ❖ Building and zoning regulations
- ❖ Conditions, agreements, restrictions and easements of record
- ❖ Any state of facts an inspection or survey of the property may show so long as the title to the property is not rendered unmarketable or uninsurable
- ❖ Unpaid assessments payable after the date of the transfer of title

**NO BROKER:** The parties acknowledge that no real estate agent or broker has been involved in the arrangement of this sale and purchase.

**LEAD PAINT DISCLOSURE:** See attached addendum.


**ASSIGNMENT:** This contract may not be assigned by the Buyer without the express written consent of the Seller.

**POSSESSION:** It is agreed that the Buyer shall have possession of said premises from and after the date of closing.


**AND IT IS AGREED** that the stipulations aforesaid are to apply to and bind the heirs, executors, administrators and assigns of the respective parties.

**IN WITNESS WHEREOF,** the parties have hereunto set hands and seals the day and year first above written.

**IN PRESENCE OF**

  
 Kevin Bowen, Seller LS

Waterville Cemetery Association, Inc.

By:   
LS

## LEAD DISCLOSURE STATEMENT FOR SALE OF RESIDENTIAL PROPERTY

**LEAD WARNING STATEMENT:** Every purchaser of any interest in residential real property on which a residential dwelling was built prior to 1978 is notified that such property may present exposure to lead from lead-based paint that may place young children at risk of developing lead poisoning. Lead poisoning in young children may produce permanent neurological damage, including learning disabilities, reduced intelligence quotient, behavioral problems, and impaired memory. Lead poisoning also poses a particular risk to pregnant women. The seller of any interest in residential real property is required to provide the buyer with any information on lead-based paint hazards. A risk assessment or inspection for possible lead-based paint hazards is recommended prior to purchase.

### SELLER'S DISCLOSURE (initial)

(a) Presence of lead-based paint and/or lead-based paint hazards:

(i) \_\_\_\_\_ Known lead-based paint and or lead-based paint hazards are present in the housing (explain).

(ii) \_\_\_\_\_ Seller has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

(b) Records and reports available to the seller (check (i) or (ii) below):

(i) \_\_\_\_\_ Seller has provided the purchaser with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below):

(ii) \_\_\_\_\_ Seller has no reports or records pertaining to lead-base paint and/or lead-based paint hazards in the housing.

### PURCHASER'S ACKNOWLEDGEMENT (initial)

(c) \_\_\_\_\_ Purchaser has received copies of all information listed above

(d) \_\_\_\_\_ Purchaser has received the pamphlet "Protect Your Family From Lead in Your Home"

(e) \_\_\_\_\_ Purchaser has (check (i) or (ii) below):

(i) \_\_\_\_\_ received a ten (10) day opportunity (or mutually agreed upon period) to conduct a risk assessment or inspection for the presence of lead-based and/or lead-based paint hazards; or

(ii) \_\_\_\_\_ waived the opportunity to conduct a risk assessment or inspection for the presence of lead-based and/or lead-based paint hazards.

### CERTIFICATION OF ACCURACY

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

Seller \_\_\_\_\_

\_\_\_\_\_ Date

Buyer \_\_\_\_\_

\_\_\_\_\_ Date

Attorney \_\_\_\_\_

\_\_\_\_\_ Date

Attorney \_\_\_\_\_

\_\_\_\_\_ Date





# Division of Cemeteries

New York State  
Department of State  
**DIVISION OF CEMETERIES**  
One Commerce Plaza  
99 Washington Avenue  
Albany, NY 12231-0001  
Telephone: (518) 474-6226  
<https://dos.ny.gov>

## APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

### BASIC INFORMATION

Cemetery Name <i>WATERVILLE CEMETERY ASSN.</i>		New York State - Cemetery Five Digit ID Number <i>33 - 068</i>	
Location of Cemetery: Street Address <i>110 BRAIN AVE. PO BOX 305</i>			
City <i>WATERVILLE</i>	or Town and Village <i>WATERVILLE</i>	NY	Zip Code <i>13480</i>
Contact Person Name: <i>ROBERT TAREN</i>		Title <i>PRESIDENT</i>	
Phone Number [REDACTED]	Email [REDACTED]	Date Form Completed <i>12/20/23</i>	
Cemetery Total Acres: <i>11</i>	Cemetery Developed Acres: <i>7</i>	Cemetery Acres Sold: <i>@ 2000 acres AVAILABLE</i>	
Does the cemetery have certificates of indebtedness or land shares? (This is not common) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

### PROJECT DESCRIPTION

Explain the purpose of the project and why it is in the cemetery's best interests.

*THE HOUSE ON THIS PROPERTY IS AN EYESORE AND IS DIRTY  
ADJACENT TO THE MAIN ENTRANCE TO THE CEMETERY.  
(AS SHOWN ON THE ENCLOSED PICTURES). REMOVAL OF THIS  
HOUSE WILL GREATLY ADD TO THE OVERALL APPEARANCE  
OF THE CEMETERY AS WELL AS THE WHOLE STREET.*

# APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

Major alteration means: a project for which an environmental assessment form (EAF) is prepared or required; an activity which can reasonably be expected to have a substantial and adverse impact on the adjacent community, the lots or the lot owners of the cemetery, including: demolition; stockpiling materials; grading and other forms of earthwork; dumping, filling or depositing of any material; excavation or trenching; dredging; removal of soil; flooding or draining; or paving or construction of buildings, structures or facilities.

Major alterations do not include construction of mausoleums, columbariums, or lawn crypts; use the forms found at <https://dos.ny.gov/cemetery-operators#forms> for applications concerning those projects. Some mausoleum, columbarium, or lawn crypt projects also involve major alterations (e.g., installing lawn crypts where there will be significant regrading and installation of drainage). For those projects, please submit this major alteration form and the appropriate form for that type of project.

Will the alteration include any of the following activities?

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Environmental Assessment Form  |
| <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Demolition   |
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Stockpiling materials  |
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Building construction  |
| <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Grading and other forms of earthwork   |
| <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | Dumping, filling or depositing of any material   |
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Excavation or trenching, dredging or removal of soil   |
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Flooding or draining   |
| <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No | Paving or construction of buildings, structures or facilities (note: paving does not include sealing or putting a top coat on existing paved surfaces) |

If you answered "NO" to all of the questions above, STOP HERE and submit this form by email to [cemeteryboardapplications@dos.ny.gov](mailto:cemeteryboardapplications@dos.ny.gov), together with a short (approximately one page) explanation of the project and cost estimate, and await further guidance. If you do not have access to email, please fax or mail a copy to the Division's Albany office. The fax is (518) 473-0876 and the address is on the first page of this form.

If you answered YES to ANY of the questions above, or if directed by the Division of Cemeteries, please complete the rest of this form.

## COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS

How will the alteration avoid the destruction, damage to, modification or interference with existing graves and markers, crypts, mausoleums, roadways and pathways?

THERE ARE NO GRAVES, MARKERS, CRYPTS, MAUSOLEUMS, ROADWAYS, OR PATHWAYS ADJACENT TO THIS PROPERTY.

# APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

## COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

What is the location, design, and duration of the alteration?

*All is enclosed in the accompanying paperwork.*

Describe the financial impact of the alteration on the cemetery.

*All is enclosed in the accompanying paperwork.*

Explain how the alteration will or will not interfere with the lots or the interests of lot owners.

*All is enclosed in the accompanying paperwork.*

# APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

## COMPLIANCE WITH NEW YORK STATE CEMETERY BOARD REGULATIONS (Continued)

How will the alteration be appropriate for cemetery purposes?

SHOULD THE OPPORTUNITY ARISE, THE AREA WOULD SUPPORT UP TO 150 GRAVES. IT WILL REMAIN GREENSPACE FOR THE TIME BEING.

Will the alteration have an adverse impact on the surrounding community? Explain why or why not. If there is such an impact, explain the measures to be taken to minimize that impact.

AS EXPLAINED IN THE ACCOMPANYING PAPERWORK, DUE TO ITS LOCATION, THIS ALTERATION WILL HAVE ABSOLUTELY NO IMPACT ON THE SURROUNDING AREA.

List all permits required to complete this project, attach copies of permits already obtained and describe the status of permits you have not yet obtained.

COPIES OF PERMITS ARE ENCLOSED. A DEMOLITION PERMIT WILL BE OBTAINED ONCE THE CEMETERY TAKES OWNERSHIP OF THE PROPERTY.



# APPLICATION FOR APPROVAL OF A MAJOR ALTERATION

## COST

Total Cost of Construction:

\$

## ADDITIONAL REQUIRED DOCUMENTS

- Minutes or resolution of board or lot owners approving the major alteration
- Map of the cemetery with the location of the major alteration indicated
- Rendering or sketch of the major alteration
- Construction budget, including a detailed list of all costs associated with the major alteration
- Is the cost of the project greater than \$ 25,000? ☒ Yes ☐ No If yes, submit a copy of the architect's or engineer's report.
- Copies of any permits received for the project
- A list of lot prices and service fees associated with the major alteration
- Does your cemetery file Form 990 or Form 990-EZ with the IRS? ☒ Yes ☐ No
  - If you file Form 990, attach Part VII, Compensation of Officers, Directors, and Trustees for the last year available
  - If you file Form 990-EZ, attach Part VI for the last year available
  - If you file Form 990-N-Electronic Notice (e-Postcard), no additional document is required
- If you intend to finance the project by borrowing from your permanent maintenance fund, you must also submit a separate "Application for Recommendation for Approval of a Loan or Grant from a Cemetery's Permanent Maintenance Fund," found at <https://dos.ny.gov/cemetery-operators#forms> *no financing will be involved.*

## REQUIRED SCHEDULES

- Schedule A: summary detailing the last four years of income and expenses and fund balances as reported on your annual report; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- Schedule B: anticipated annual revenue and expenses from the project if the project is anticipated to generate revenue; use the form found at <https://dos.ny.gov/cemetery-operators#forms>.
- If you are borrowing money to finance the project from a source other than the cemetery's permanent maintenance fund, attach an amortization schedule (this is not a Department of State form)
- Does the proposed project involve a related party? ☐ Yes ☒ No
  - If yes, please complete Schedule C: Related Party Transactions.
  - A related party is an officer, director, or key person of the cemetery or their relatives, or entities of which these people own a specific percentage. For purposes of applications, entities affiliated with cemeteries (such as funeral entities for grandfathered standalone crematories) are related parties. For more information, please see the New York State Office of the Attorney General's guide to Conflict of Interest Policies available at: [https://www.charitiesnys.com/pdfs/Charities\\_Conflict\\_of\\_Interest.pdf](https://www.charitiesnys.com/pdfs/Charities_Conflict_of_Interest.pdf).

**Kenneth Andela, P.E.**

***Civil Engineer***

P.O. Box 160, New Hartford, NY 13413

Phone: (315)368-8459

*NYS Licensed Professional Engineer*

December 20, 2023

Jeremy Buell  
MJ's Contracting Services  
379 Stafford Ave., Suite 3  
Waterville, NY 13480

**RE: Home Structural Evaluation  
N/F Kevin Bowen  
Tax Parcel No. 392.006-2-12  
112 Berrill Ave.  
Village of Waterville  
Oneida County**

Dear Mr. Buell;

As requested, I inspected the subject home on December 19, 2023 and found the structure to be in poor condition. The west wall is seriously bowed out and showing signs of catastrophic failure. The roof has a wave in it which suggests that there is movement in the structure. The foundation, in some locations, is recessed in from the upper structure and not supporting the home. The home has been in serious need of maintenance for many years.

This structure would be difficult to repair and coupled with the concern for failure at any time, this structure should be slated for demolition.

If you have any questions or concerns, feel free to contact me at (315)368-8459. Please leave a message if I am not available.

Sincerely Yours,

  
Kenneth Andela, P.E.  
78918  
PROFESSIONAL ENGINEER  
Enclosure



# Village of Waterville

---

122 Barton Avenue  
Waterville, NY 13480  
PH 315-841-4221  
Fax 315-841-8007

12/20 2023

Mr. Robert Treen Jr.

This is to inform you that the property on 11~~2~~ Berrill Ave is in an unsafe Condition. As per the NYS Builder code the building must be taken down. The back wall collapsed. The inside of the building is not safe to enter. There are holes in the floor.

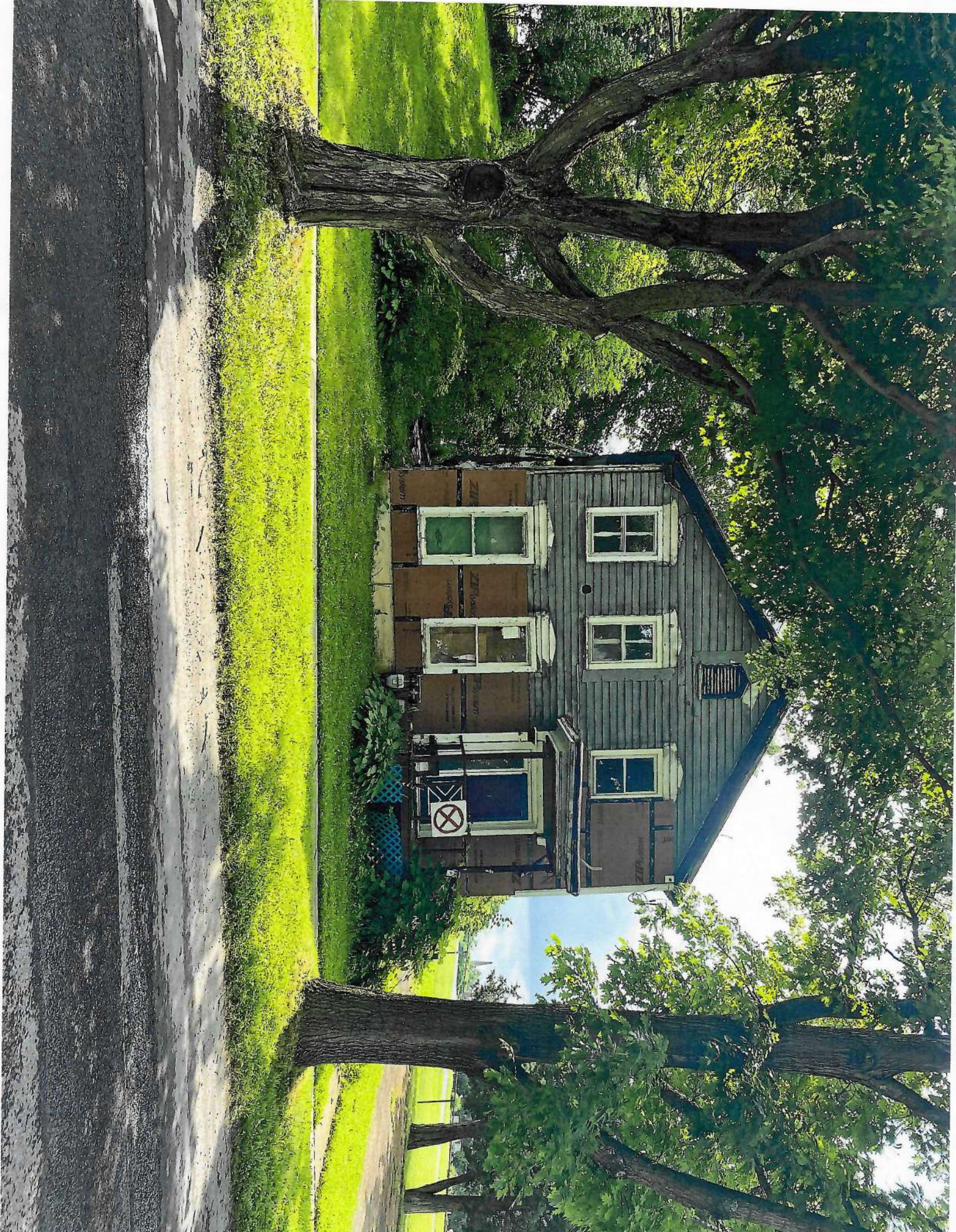
Village of Waterville

*William Brown*  
William Brown CEO

Mayor – Ruben Ostrander  
Clerk/Treasurer – Gayle Barnes  
DPW Superintendent – Jamie Bechy  
Wastewater Treatment Supervisor – Mike Kelly

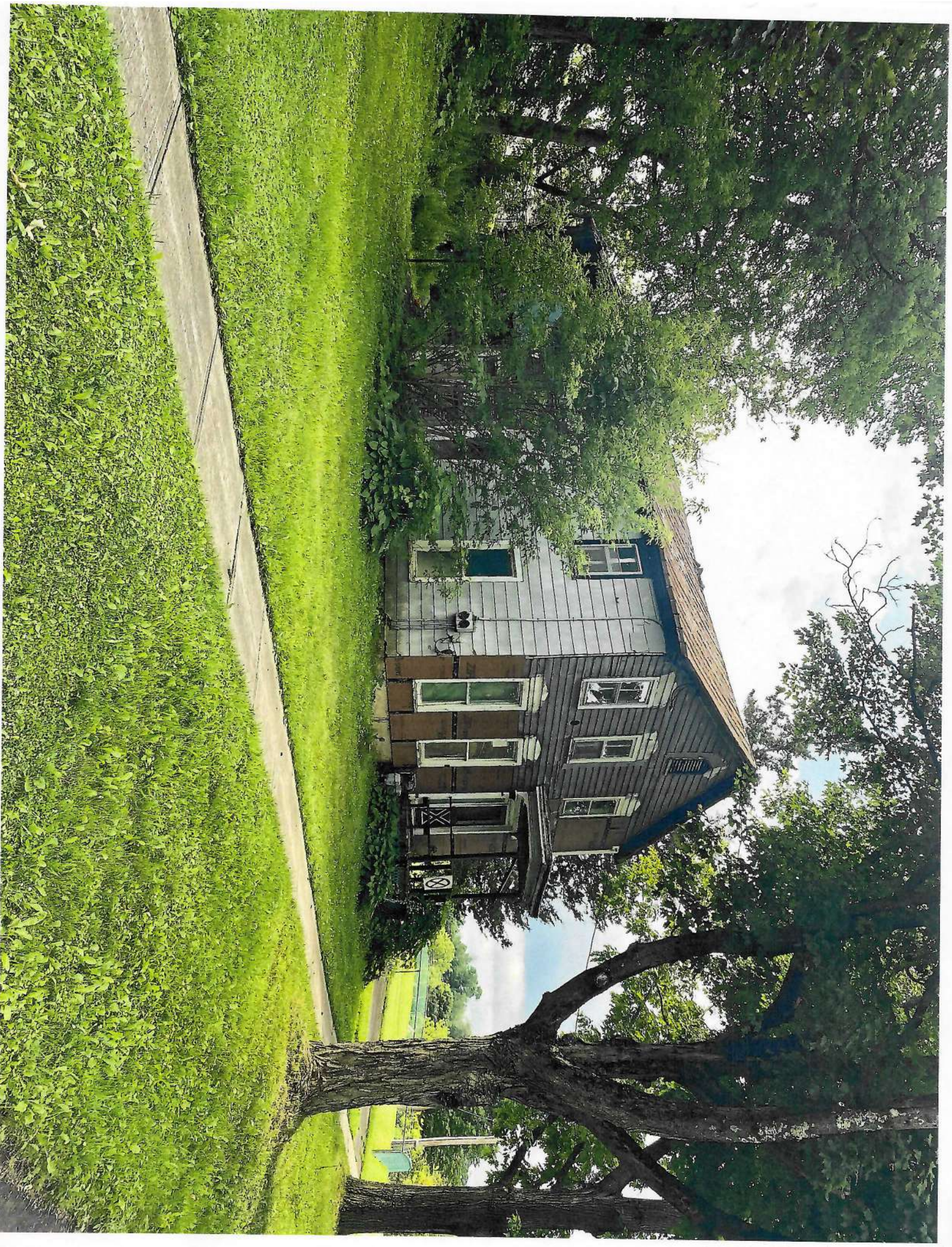
Trustees  
Brian Bogan  
Rob Perry  
Amanda Briggs  
Gerda Mortelette





33-006





23-06-0





33-068







# EXHIBIT C



**MJ's****CONTRACTING SERVICES, INC.****379 N. STAFFORD AVE. SUITE 3****WATERVILLE, NY 13480****P - (315) 202-4006****F - (315) 202-4029**

August 2<sup>nd</sup>, 2023

Re: Burrell Ave. Cemetery Waterville, NY

Bob:

MJ's Contracting Services, Inc. (hereinafter referred to as "MJ's"), is a full service environmental contracting company covering all of New York State. MJ's is pleased to provide this proposal for the demolition and disposal of the building at the Burrell Ave. Cemetery in Waterville to Bob Treen (hereinafter referred to as the "Client").

**PROJECT OBJECTIVE:**

We understand that the Client has requested MJ's to perform abatement services and has asked that MJ's provide an estimated cost for the outlined scope of services at the above referenced location. The following represents MJ's proposed scope, assumptions and project costs.

**SCOPE OF SERVICES:**

**Asbestos Abatement Services:**

- Demolition and disposal of the structure as asbestos containing material (ACM) in accordance with local, state and federal regulations.
- File and pay any required NYS DOL and EPA Notifications and Fees.
- A single mobilization to, and demobilization from the project site.
- Isolation of work area and proper engineering controls to include a personal decontamination unit.
- Power and water for the project.
- Foundation collapsed two feet below grade, backfill, compaction and topsoil/seeding.
- Transport and disposal of waste generated to an EPA approved disposal facility.
- Provide project closure documents to include waste manifests.

**ASSUMPTIONS AND/OR EXCLUSIONS:**

- This quotation is based upon private wage rates and non-union labor.
- The Client will provide the removal of any furnishings or equipment to be salvaged in the designated work area prior to contractor mobilization.
- The Client is responsible for final inspection and air monitoring testing.
- MJ's is not responsible for any build back or replacements.
- Quote does not include removal of driveway.
- This proposal does not include performance and payment bonds (If desired add 3.5%).

- Verification of any and all presumed conditions and exclusions stated herein are the sole responsibility of the Client.

**ESTIMATED COST AND BASIS FOR BILLING:**

The cost to perform the proposed scope of work is presented in the table below. Work will be billed in accordance with the unit rates provided below. The basis for billing will be an itemized invoice reflecting the services performed.

Item #	Description	Unit	Price
1	Demolition and disposal as outlined	Lump Sum	\$41,200.00
2	Credit if waiver for non-profit is accepted by the state	Lump Sum	(\$ 2,000)
3	Add for sales tax if tax exempt paperwork not provided	Lump Sum	\$ 3,590.00

It is understood by the Client and/or the generator that the owner owns any and all waste from the cradle to the grave and MJ's assumes no liability for any waste generated or disposed of.

**PAYMENT TERMS:**

Down payment of 25% due up front with balance due upon completion.

**PROJECT SCHEDULE:**

MJ's can begin work at a mutually agreed upon date.

If you have any questions, please call me at (315) 617-2358, or email me at [ccleveland@mjcsi.com](mailto:ccleveland@mjcsi.com). I would like to thank you for considering MJ's for your environmental contracting needs.

Sincerely,

Christopher Cleveland  
GM – Estimator – Project Designer  
MJ's Contracting Services, Inc.

INITIAL \_\_\_\_\_

**AUTHORIZATION:**

If the proposal is understood and accepted, please initial each page, sign and return to MJ's Contracting Services, Inc. By signing the above referenced proposal, the Client hereby accepts any and all terms and conditions set forth herein or attached hereto, and hereby authorizes MJ's to proceed with services as described and defined in this proposal. The proposal is valid for a period of thirty (30) days. Facsimile and electronic signatures shall and will be considered original signatures.

Bob Treen

Name (print) \_\_\_\_\_ Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

INITIAL \_\_\_\_\_

# EXHIBIT D



APPRAISAL OF



Vacant Land

LOCATED AT:

112 Berrill Ave  
Waterville, NY 13480

FOR:

N/A

BORROWER:

N/A

AS OF:

October 30, 2023

BY:

David Allen

N/A

N/A

File Number: J49

In accordance with your request, I have appraised the real property at:

112 Berrill Ave  
Waterville, NY 13480

The purpose of this appraisal is to develop an opinion of the market value of the subject property, as vacant.  
The property rights appraised are the fee simple interest in the site.

In my opinion, the market value of the property as of October 30, 2023 is:

\$20,000  
Twenty Thousand Dollars

The attached report contains the description, analysis and supportive data for the conclusions,  
final opinion of value, descriptive photographs, limiting conditions and appropriate certifications.

Sincerely,



David Allen

NYS Certified Residential Real Estate Appraiser

David Allen

D.B.A

LAND APPRAISAL REPORT

File No. J49

SUBJECT	Property Address 112 Berrill Ave			Census Tract 0257.00		LENDER DISCRETIONARY USE Sale Price \$ Date Mortgage Amount \$ Mortgage Type Discount Points and Other Concessions Paid by Seller \$ Source	
	City Waterville		County Oneida	State NY	Zip Code 13480		
	Legal Description Deed Book 2015 pg 3436						
	Owner/Occupant Kevin Bowen			Map Reference MSA 46540			
	Sale Price \$		Date of Sale		Property Rights Appraised		
	Loan charges/concessions to be paid by seller \$					<input checked="" type="checkbox"/> Fee Simple	
	R.E. Taxes \$ N/A		Tax Year 2023	HOA \$/Mo.	0	<input type="checkbox"/> Leasehold	
Lender/Client N/A					<input type="checkbox"/> Condominium (HUD/VA)		
					<input type="checkbox"/> PUD		

NEIGHBORHOOD	LOCATION		<input type="checkbox"/> Urban	<input checked="" type="checkbox"/> Suburban	<input type="checkbox"/> Rural	NEIGHBORHOOD ANALYSIS					
	BUILT UP		<input type="checkbox"/> Over 75%	<input checked="" type="checkbox"/> 25-75%	<input type="checkbox"/> Under 25%						
	GROWTH RATE		<input type="checkbox"/> Rapid	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Slow	Employment Stability	<input type="checkbox"/> Good	<input checked="" type="checkbox"/> Avg.	<input type="checkbox"/> Fair	<input type="checkbox"/> Poor	
	PROPERTY VALUES		<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining	Convenience to Employment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	DEMAND/SUPPLY		<input type="checkbox"/> Shortage	<input checked="" type="checkbox"/> In Balance	<input type="checkbox"/> Over Supply	Convenience to Shopping	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	MARKETING TIME		<input type="checkbox"/> Under 3 Mos.	<input checked="" type="checkbox"/> 3-6 Mos.	<input type="checkbox"/> Over 6 Mos.	Convenience to Schools	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	PRESENT LAND USE %		LAND USE CHANGE		PREDOMINANT OCCUPANCY	SINGLE FAMILY HOUSING		Adequacy of Public Transportation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> X
	Single Family 40	Not Likely	<input type="checkbox"/>	Owner	<input checked="" type="checkbox"/> X	PRICE \$ (000)	AGE (yrs)	Recreation Facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	2-4 Family 2	Likely	<input checked="" type="checkbox"/> X	Tenant	<input type="checkbox"/>	60 Low	1	Adequacy of Facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Multi-Family 2	In process	<input type="checkbox"/>	Vacant (0-5%)	<input checked="" type="checkbox"/> X	500 High	250	Property Compatibility	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Commercial 5	To: More one family development		Vacant (over 5%)	<input type="checkbox"/>	Predominant		Protection from Detrimental Cond.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Industrial 0%							Police & Fire Protection	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Vacant 51%					135 - 85		General Appearance of Properties	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
							Appeal to Market	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Note: Race or the racial composition of the neighborhood are not considered reliable appraisal factors. COMMENTS: The subject property is located in the Village of Waterville (Sangerfield) in a neighborhood of one and multi family uses. No adverse neighborhood conditions which might affect the subject's marketability were noted at the time of the inspection.


SITE	Dimensions 130 x 110			Topography		Sloping		
	Site Area 14300 Sq.Ft.			Corner Lot	No	Size 14300 sf		
	Zoning Classification 01			Zoning Compliance	Yes	Shape Rectangular		
	HIGHEST & BEST USE: Present Use			Condemned 1 Family	Other Use	Vacant	Drainage Appears Adequate	
	UTILITIES	Public	Other	SITE IMPROVEMENTS Type		Public	Private	View Average
	Electricity	<input checked="" type="checkbox"/> X		Street	Asphalt	<input checked="" type="checkbox"/> X	<input type="checkbox"/>	Landscaping Limited
	Gas	<input type="checkbox"/>		Curb/Gutter	None	<input type="checkbox"/>	<input type="checkbox"/>	Driveway Stone/Asphalt
	Water	<input checked="" type="checkbox"/> X		Sidewalk	Concrete	<input checked="" type="checkbox"/> X	<input type="checkbox"/>	Apparent Easements None Known
	Sanitary Sewer	<input checked="" type="checkbox"/> X		Street Lights	Yes	<input checked="" type="checkbox"/> X	<input type="checkbox"/>	FEMA Flood Hazard Yes* No X
	Storm Sewer	<input type="checkbox"/>		Alley	None	<input type="checkbox"/>	<input type="checkbox"/>	FEMA* Map/Zone X

Comments (Apparent adverse easements, encroachments, special assessments, slide areas, etc.):

The undersigned has recited three recent sales of properties most similar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment, reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to, or more favorable than, the subject property, a minus (-) adjustment is made, thus reducing the indicated value of subject; if a significant item in the comparable is inferior to, or less favorable than, the subject property, a plus (+) adjustment is made, thus increasing the indicated value of the subject.

ITEM	SUBJECT	COMPARABLE NO. 1		COMPARABLE NO. 2		COMPARABLE NO. 3	
Address	112 Berrill Ave Waterville, NY 13480	4375 Saunders Rd Clinton, NY 13323		412 Curtis Ave W Winfield, NY 13491		5142 Parsonage Rd Eaton, NY 13334	
Proximity to Subject		9.83 miles NW		10.18 miles SE		14.98 miles SW	
Sales Price	\$	\$ 14,000		\$ 32,500		\$ 20,000	
Price/	\$	\$ 14000		\$ 32500		\$ 20000	
Data Source		GSAR#S1451170;DOM 20		OD137159;DOM 142		GSAR#S1439381;DOM 27	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-)\$ Adjustment	DESCRIPTION	+(-)\$ Adjustment	DESCRIPTION	+(-)\$ Adjustment
Sales or Financing		ArmsLth		ArmsLth		ArmsLth	
Concessions		CASH 0		CASH 0		CASH 0	
Date of Sale/Time		s03/23;c01/23		s06/23;c04/23		s01/23;c11/22	
Location	Suburban	Suburban		Suburban		Suburban	
Site/View	14300 sf	40075 sf	-2,000	6534 sf		19166 sf	-1,000
Public Utilities	Water, Sewer, Elec	Electric	+4,000	Water, Electric	+2,000	Electric	+4,000
Topography	Sloping	Sloping		Flat and level	-1,000	Sloping	
Buildings	Condemned One Family	Gutted One Family		Distressed One Family	-10,000	Distressed One Family	-5,000
Net Adj. (total)		<input checked="" type="checkbox"/> + <input type="checkbox"/> -	\$ 2,000	<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ 9,000	<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ 2,000
Indicated Value of Subject		Gross: 42.9% Net: 14.3%	\$ 16,000	Gross: 40.0% Net: -27.7%	\$ 23,500	Gross: 50.0% Net: -10.0%	\$ 18,000

Comments of Sales Comparison: All comparables are similarly located as the subject, however, comparables #2 and 3 are superior to the subject and appraiser adjusted accordingly based upon the overall condition of the buildings.

RECONCILIATION	Comments and Conditions of Appraisal: See Attached Addendum.	
	Final Reconciliation: See Attached Addendum.	
	I (WE) ESTIMATE THE MARKET VALUE, AS DEFINED, OF THE SUBJECT PROPERTY AS OF 10/30/2023 to be \$ 20,000	
	I (We) certify: that to the best of my (our) knowledge and belief, the facts and data used herein are true and correct; that I (we) personally inspected the subject property and inspected all comparable sales cited in this report; and that I (we) have no undisclosed interest, present or prospective therein.	
Appraiser(s)  Review Appraiser (if applicable) <input type="checkbox"/> Did <input type="checkbox"/> Did Not Inspect Property		
David Allen		

ADDENDUM

Borrower: N/A		File No.: J49	
Property Address: 112 Berrill Ave		Case No.:	
City: Waterville	State: NY	Zip: 13480	
Lender: N/A			

Comments on Sales Comparison

All comparables are good indicators of market value. Comparables #1,2,3 were given equal weight in final analysis. Comparables are the best available in the last 12 months. Recent sales similar to the subject, both in the neighborhood and general market area have been limited. The sales used are the most recent sales similar in terms of location, design, age, utility, etc. Property values are currently stable. Condition adjustments determined by MLS data and exterior view. The comparables sales selected are locationally, physically and functionally the most similar to the subject property to determine final value.

Condition of Appraisal Comments

It should be noted that the subject is a condemned one family home and was unsafe to enter. Therefore, appraiser viewed the exterior only and the interior through the windows only. The appraiser was requested to appraise the property for land value only.

Final Reconciliation

For final estimate, primary emphasis was placed in the market approach which is supported by the cost approach. Income approach was not considered due to limited sales of single family homes.

Extra Comments

The intended user of this appraisal report is the Lender/Client. The intended use is to evaluate the property that is the subject of this appraisal for a mortgage finance transaction, subject to the stated scope of work, purpose of the appraisal, reporting requirement of the appraisal report form, and definition of market value. No additional intended users are indentified by the appraiser.

I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this agreement.

Exposure time is a retrospective opinion based on an analysis of past events assuming a competitive and open market. A reasonable exposure time for the subject property is 90 days.

All adjustments are based on market, not cost.

The appraisal is based upon real estate property only and no personal items were considered in the final value of the property.



**DEFINITION OF MARKET VALUE:** The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the Appraiser's judgment.

**STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION**

**CONTINGENT AND LIMITING CONDITIONS:** The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.
2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.
3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.
5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.
6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc. ) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc. ) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.
8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.
9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.
10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated ) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.


**APPRAISERS CERTIFICATION:**    The Appraiser certifies and agrees that:

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to , or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.
2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.
3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and Limiting Conditions specified in this form.
4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.
5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.
6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.
7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.
8. I have personally inspected the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.
9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

**SUPERVISORY APPRAISER'S CERTIFICATION:**    If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

**ADDRESS OF PROPERTY APPRAISED:**    112 Berrill Ave, Waterville, NY, 13480

**APPRAISER:**

Signature:   
Name: David Allen  
Date Signed: 11/15/2023  
State Certification #: 45000008691  
or State License #: \_\_\_\_\_  
State: NY  
Expiration Date of Certification or License: 02/10/2024

**SUPERVISORY APPRAISER (only if required)**

Signature: \_\_\_\_\_  
Name: \_\_\_\_\_  
Date Signed: \_\_\_\_\_  
State Certification #: \_\_\_\_\_  
or State License #: \_\_\_\_\_  
State: \_\_\_\_\_  
Expiration Date of Certification or License: \_\_\_\_\_

☐ Did    ☐ Did Not Inspect Property

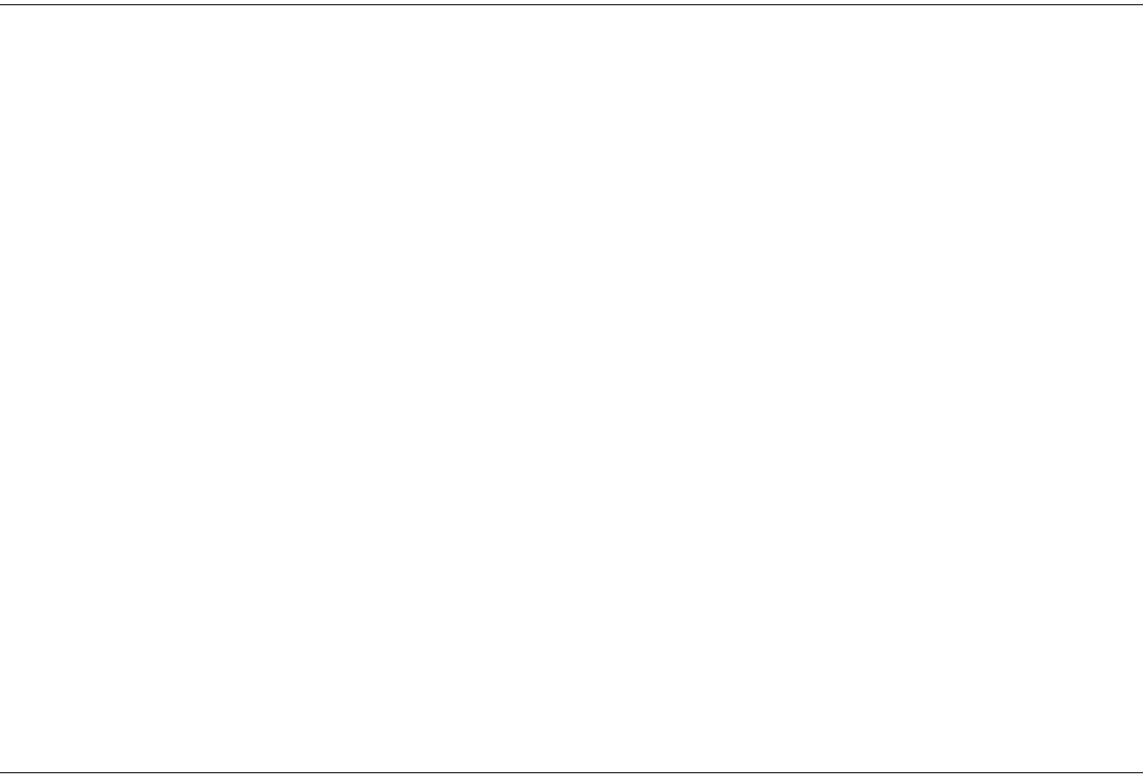
SUBJECT PROPERTY PHOTO ADDENDUM

Borrower: N/A		File No.: J49	
Address: 112 Berrill Ave		Case No.:	
City: Waterville	St: NY	Zip: 13480	Lender: N/A



FRONT VIEW OF  
SUBJECT PROPERTY

Date: October 30, 2023  
Appraised Value: \$ 20,000



REAR VIEW OF  
SUBJECT PROPERTY



STREET SCENE



Borrower: N/A			File No.: J49	
Address: 112 Berrill Ave			Case No.:	
City: Waterville	St: NY	Zip: 13480	Lender: N/A	



Opposing Street View



North Side



South Side



COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower: N/A		File No.: J49	
Address: 112 Berrill Ave		Case No.:	
City: Waterville	St: NY	Zip: 13480	Lender: N/A



COMPARABLE SALE #1

4375 Saunders Rd  
Clinton, NY 13323  
Sale Date: s03/23;c01/23  
Sale Price: \$ 14,000



COMPARABLE SALE #2

412 Curtis Ave  
W Winfield, NY 13491  
Sale Date: s06/23;c04/23  
Sale Price: \$ 32,500



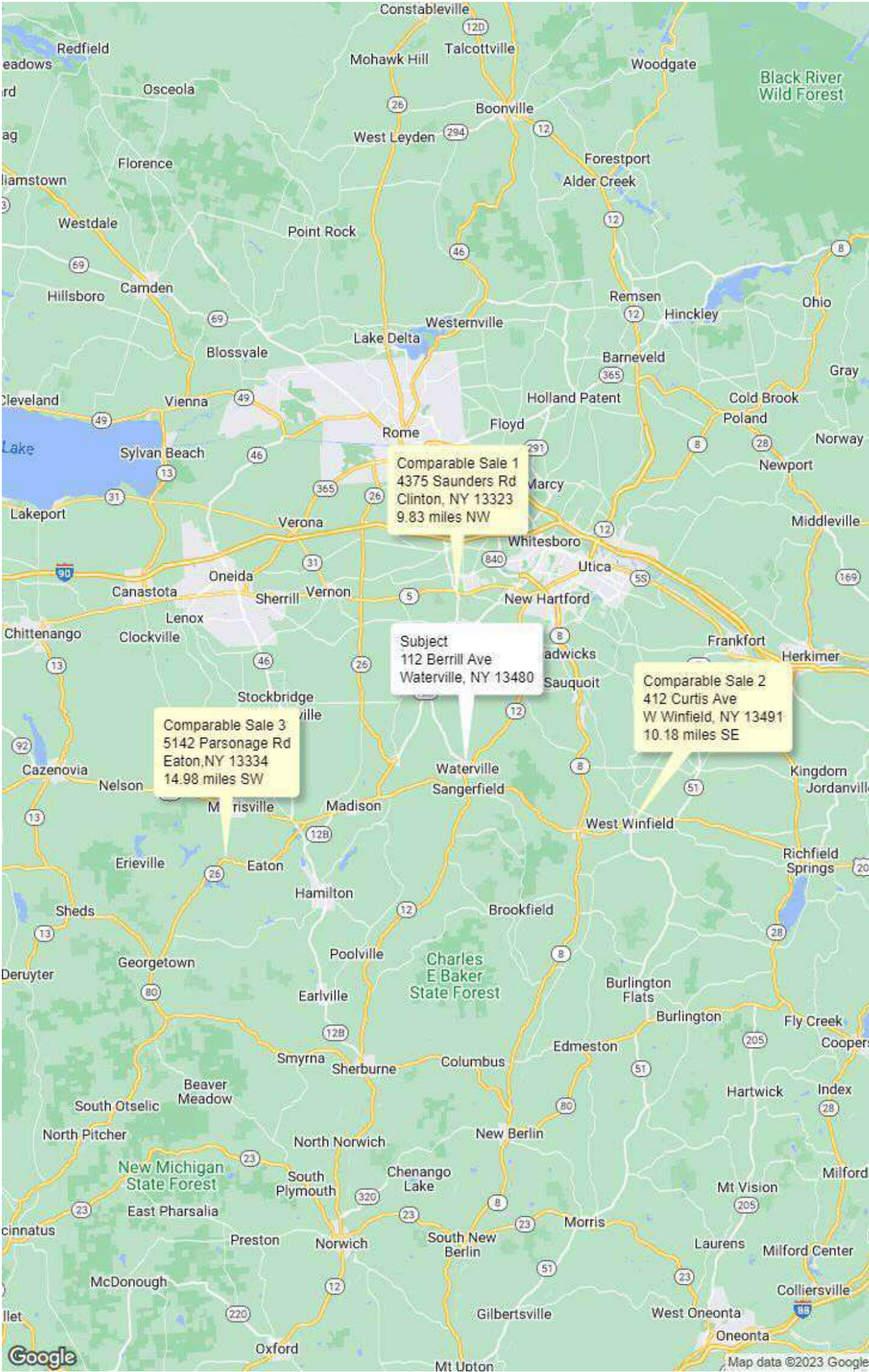
COMPARABLE SALE #3

5142 Parsonage Rd  
Eaton, NY 13334  
Sale Date: s01/23;c11/22  
Sale Price: \$ 20,000



LOCATION MAP

Borrower: N/A	File No.: J49
Property Address: 112 Berrill Ave	Case No.:
City: Waterville	State: NY
Lender: N/A	Zip: 13480





FLOOD MAP

Borrower: N/A		File No.: J49
Property Address: 112 Berrill Ave		Case No.:
City: Waterville	State: NY	Zip: 13480
Lender: N/A		



FLOOD INFORMATION

Community: Village of Waterville  
Property is NOT in a FEMA Special Flood Hazard Area  
Map Number: 36065C0817F  
Panel: 36065C0817  
Zone: X  
Map Date: 09-27-2013  
FIPS: 36065  
Source: FEMA DFIRM

LEGEND

-  = FEMA Special Flood Hazard Area - High Risk
-  = Moderate and Minimal Risk Areas
- Road View:
  -  = Forest
  -  = Water

Sky Flood™

No representations or warranties to any party concerning the content, accuracy or completeness of this flood report, including any warranty of merchantability or fitness for a particular purpose is implied or provided. Visual scaling factors differ between map layers and are separate from flood zone information at marker location. No liability is accepted to any third party for any use or misuse of this flood map or its data.



AERIAL MAP

Borrower: N/A	File No.: J49
Property Address: 112 Berrill Ave	Case No.:
City: Waterville	State: NY
Lender: N/A	Zip: 13480





UNIQUE ID NUMBER  
45000008671

State of New York  
Department of State  
DIVISION OF LICENSING SERVICES

FOR OFFICE USE ONLY  
Control No. 1548084

PURSUANT TO THE PROVISIONS OF ARTICLE 6E OF THE  
EXECUTIVE LAW AS IT RELATES TO R.E. APPRAISERS.

EFFECTIVE DATE  
MO. DAY YR.  
02 11 22

ALLEN DAVID B  
C/O ALLEN APPRAISEL SERVICE  
214 ORISKANY BLVD  
WHITESBORO, NY 13492

EXPIRATION DATE  
MO. DAY YR.  
02 10 24

HAS BEEN DULY CERTIFIED TO TRANSACT BUSINESS AS A  
R.E. RESIDENTIAL APPRAISER

In Witness Whereof, The Department of State has caused  
its official seal to be hereunto affixed.  
ROBERT J. RODRIGUEZ  
ACTING SECRETARY OF STATE

DOS-1098 (Rev. 3/01)

# EXHIBIT E



ONEIDA COUNTY, NEW YORK

ONEIDA COUNTY TAX PARCEL VIEWER

[County Clerk Records Search](#) [Oneida County Govt](#)

Find address or place



AVENUE

328(S)

13

392.006-2-13

397

201(S)

49.5

240

392.006-2-10

240

392.006-2-9

280

10

51.33

61

BERRILL

BERRILL AVE

130(S)

110(S)

12

98(S)

103.71

173.71

392.006-2-11

49

11

172.3

49.05

103

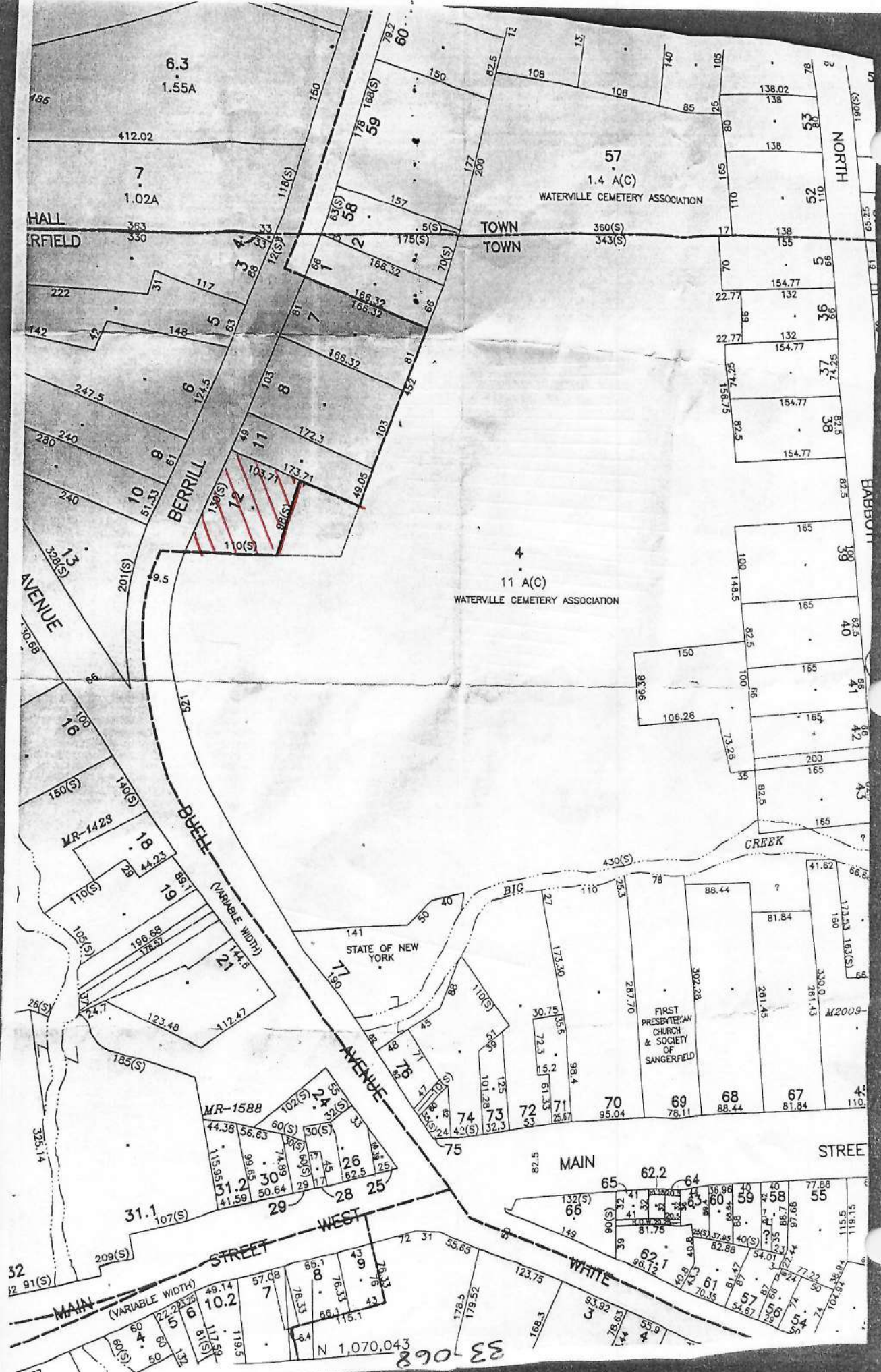
WAT

Search



33-068





HALL  
RFIELD

TOWN  
TOWN

57  
1.4 A(C)  
WATERVILLE CEMETERY ASSOCIATION

4  
11 A(C)  
WATERVILLE CEMETERY ASSOCIATION

AVENUE

BERRILL

BELL  
(VARIABLE WIDTH)

AVENUE

STREET

WEST

MAIN

WHITE

STREET

CREEK

BIG

MAIN  
(VARIABLE WIDTH)

N 1,070.043

890 ES

M2009

FIRST PRESBYTERIAN  
CHURCH & SOCIETY  
OF SANGERFIELD

STATE OF NEW  
YORK



# Short Environmental Assessment Form

## Part 1 - Project Information

### Instructions for Completing

**Part 1 - Project Information.** The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 - Project and Sponsor Information			
<b>WATERVILLE CEMETERY ASSN.</b> Name of Action or Project:			
<b>PROPERTY PURCHASE</b> Project Location (describe, and attach a location map):			
<b>112 BEARILL AVE. WATERVILLE, N.Y. 13480</b> Brief Description of Proposed Action:			
<b>PURCHASE OF A SMALL VILLAGE LOT CONTAINING A CONDEMNED HOUSE FOR THE PURPOSE OF DEMOLISHING THE HOUSE AND RETURNING THE PROPERTY TO CARRIAGE. THE HOUSE IS A TORMENTOUS EYE-SORE BY THE MAIN ENTRANCE TO THE CEMETERY.</b>			
Name of Applicant or Sponsor:		Telephone: <b>315-841-4883</b>	
<b>WATERVILLE CEMETERY ASSN.</b> Address:		E-Mail: <b>WATERVILLE-CEMETERY@YAHOO.COM</b>	
<b>110 BEARILL AVE</b> City/PO:		State: <b>NEW YORK</b> Zip Code: <b>13480</b>	
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation?			NO YES <input checked="" type="checkbox"/> <input type="checkbox"/>
If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval:			NO YES <input type="checkbox"/> <input checked="" type="checkbox"/>
<b>VILLAGE OF WATERVILLE - DEMO PERMIT WHEN OWNERSHIP OF PROPERTY</b>			
3. a. Total acreage of the site of the proposed action?		<b>~ 1.3</b> acres	
b. Total acreage to be physically disturbed?		<b>~ 1.3</b> acres	
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor?		<b>11</b> acres	
4. Check all land uses that occur on, are adjoining or near the proposed action:			
<input type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban)			
<input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other(Specify):			
<input type="checkbox"/> Parkland			

5. Is the proposed action,	NO	YES	N/A
a. A permitted use under the zoning regulations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO	YES	
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area?	NO	YES	
If Yes, identify: _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels?	NO	YES	
b. Are public transportation services available at or near the site of the proposed action?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements?	NO	YES	
If the proposed action will exceed requirements, describe design features and technologies: _____ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply?	NO	YES	
If No, describe method for providing potable water: _____ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities?	NO	YES	
If No, describe method for providing wastewater treatment: _____ _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places?	NO	YES	
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency?	NO	YES	
b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ _____ _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>	



14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply: <input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
16. Is the project site located in the 100-year flood plan?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
17. Will the proposed action create storm water discharge, either from point or non-point sources?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
If Yes, a. Will storm water discharges flow to adjacent properties? b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)?	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/>
If Yes, briefly describe: <u>STORM DRAINS ON EXISTING RESIDENTIAL STREET</u>		
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
If Yes, explain the purpose and size of the impoundment:		
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
If Yes, describe:		
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste?	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>
If Yes, describe:		
<b>I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE</b>		
Applicant/sponsor/name: <u>C. ROBERT TABAN</u> Date: <u>1/4/24</u>		
Signature: <u>[Signature]</u> Title: <u>RESIDENT</u>		



Project:

Date:

## *Short Environmental Assessment Form*

### *Part 2 - Impact Assessment*

**Part 2 is to be completed by the Lead Agency.**

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept “Have my responses been reasonable considering the scale and context of the proposed action?”

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a. public / private water supplies?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Project:

Date:

## ***Short Environmental Assessment Form***

### ***Part 3 Determination of Significance***

For every question in Part 2 that was answered “moderate to large impact may occur”, or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

The proposed project involves Waterville Cemetery's acquisition of a residential property with a dilapidated house on it and demolition of that house. Eventually, the cemetery intends to develop this land as grave space, but it is not going to do that right now. Cemetery use of land preserves it as open space. By acquiring this parcel and demolishing the dilapidated house, the cemetery will provide several benefits to the community: eliminating a potential attractive nuisance, ensuring that there will be no future development of the land, and creating potential future burial space that will help keep the cemetery from becoming a burden on the community. There will be no negative impact on the environment or community from the change in ownership or demolition of the house.

☐ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.

☒ Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

New York State Cemetery Board

January 9, 2024

Name of Lead Agency

Date

Mark Pattison

Chair

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer

Signature of Responsible Officer in Lead Agency

Signature of Preparer (if different from Responsible Officer)

**PRINT FORM**